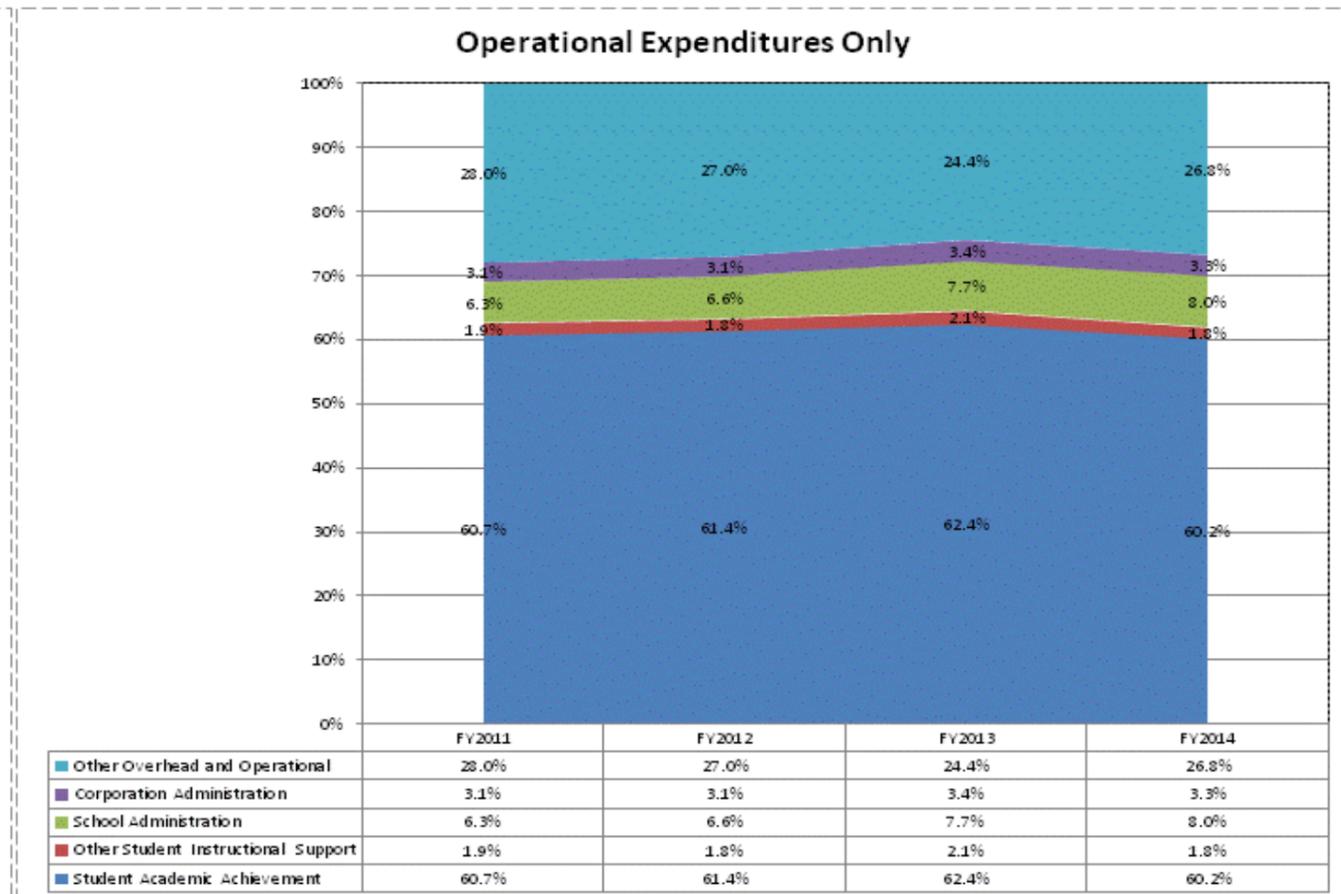
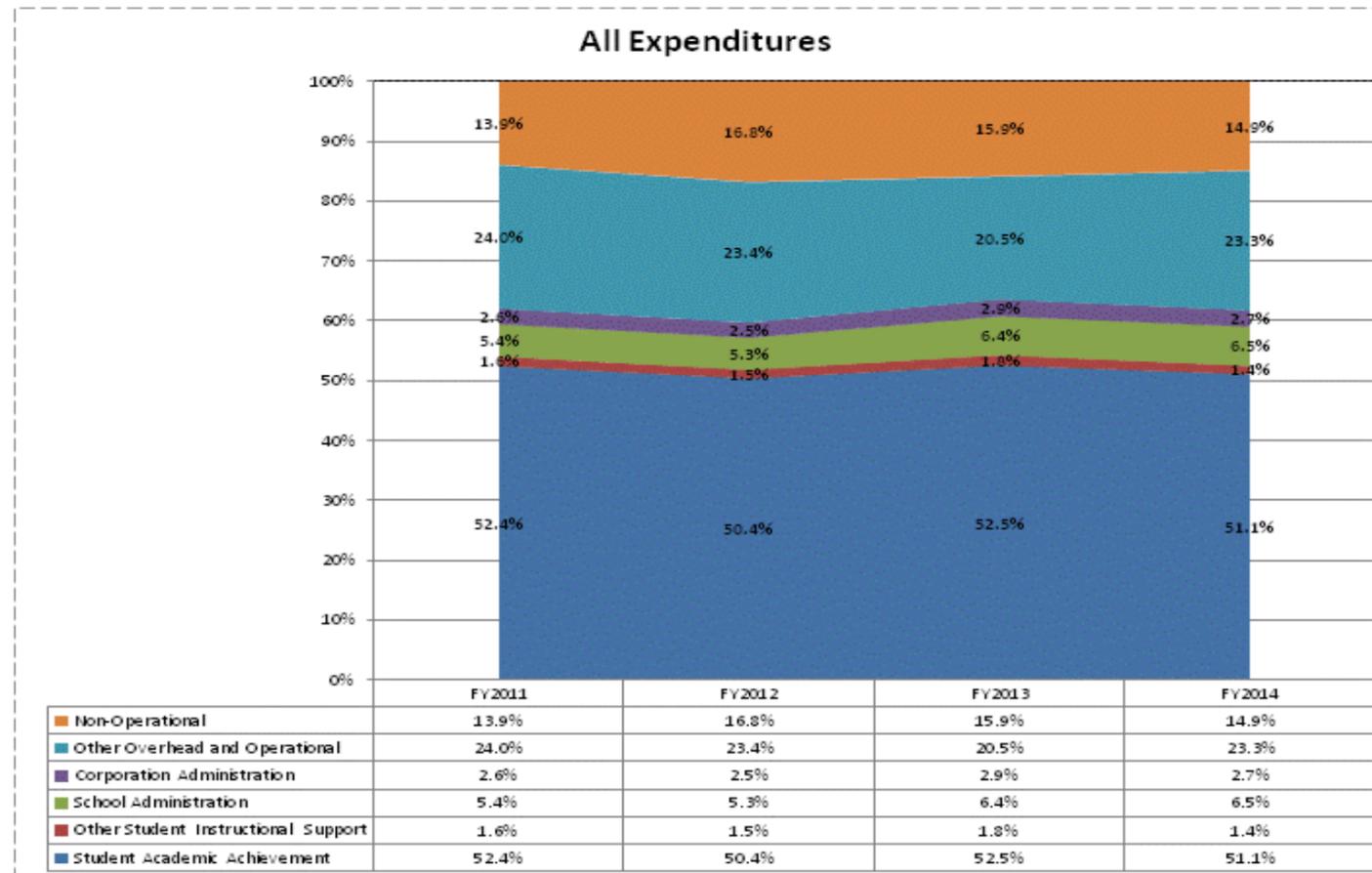


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Southwest Parke Com Sch Corp (6260)

| Southwest Parke Com Sch Corp (6260) | FY 2006 | FY06 % of Total Exp | FY 2009 | FY09 % of Total Exp | FY 2013 | FY13 % of Total Exp | FY 2014 | FY14 % of Total Exp |
|---|--------------------|------------------------|---------------------|------------------------|---------------------|------------------------|---------------------|------------------------|
| Student Academic Achievement | \$4,616,857 | 47.0% | \$5,885,259 | 55.8% | \$5,499,133 | 52.5% | \$5,505,646 | 51.1% |
| Student Instructional Support | \$688,604 | 7.0% | \$681,549 | 6.5% | \$860,071 | 8.2% | \$859,190 | 8.0% |
| Overhead and Operational Nonoperational | \$2,288,274 | 23.3% | \$2,432,397 | 23.1% | \$2,449,089 | 23.4% | \$2,810,548 | 26.1% |
| Nonoperational | \$2,227,230 | 22.7% | \$1,545,798 | 14.7% | \$1,661,135 | 15.9% | \$1,604,255 | 14.9% |
| Grand Total | \$9,820,965 | | \$10,545,003 | | \$10,469,428 | | \$10,779,638 | |

| Student Instructional Expenditures (Academic Achievement plus Support) | FY 2006 | FY 2009 | FY 2013 | FY 2014 |
|--|---------|---------|---------|---------|
| | 54.0% | 62.3% | 60.7% | 59.0% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Southwest Parke Com Sch Corp (6260)

| <u>Account</u> | <u>FY 2006</u> | <u>FY 2009</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|---|--------------------|--------------------|--------------------|--------------------|----------------------------------|----------------------------------|--|
| Student Academic Achievement | | | | | | | |
| 11050 Regular Programs; Full Day Kindergarten | \$0 | \$0 | \$252,650 | \$261,775 | N/A | N/A | 4% |
| 11100 Regular Programs; Elementary | \$1,619,554 | \$3,168,037 | \$2,507,950 | \$2,249,698 | 39% | -29% | -10% |
| 11300 Regular Programs; High School | \$1,035,212 | \$1,490,228 | \$1,423,251 | \$1,575,133 | 52% | 6% | 11% |
| 11350 Regular Programs; High School; Academic Honors Diploma | \$0 | \$17,190 | \$27,694 | \$16,954 | N/A | -1% | -39% |
| 11420 Vocational Education; Agriculture B | \$33,196 | \$40,527 | \$77,464 | \$47,985 | 45% | 18% | -38% |
| 11460 Vocational Education; Occupational Home Economics | \$31,767 | \$36,964 | \$40,629 | \$43,779 | 38% | 18% | 8% |
| 11610 Regular Programs; Alternative Education Programs; Elementary | \$0 | \$0 | \$1,148 | \$0 | N/A | N/A | -100% |
| 11910 Other Regular Programs; Competency Testing | \$2,853 | \$1,219 | \$0 | \$25,527 | > 500% | > 500% | N/A |
| 12210 Mental Disabilities; Mild Mental Disabilities | \$160,998 | \$214,745 | \$267,578 | \$305,814 | 90% | 42% | 14% |
| 12340 Physical Impairment; Hearing Impairment | \$90,262 | \$66,671 | \$75,231 | \$79,655 | -12% | 19% | 6% |
| 12350 Physical Impairment; Homebound | \$6,227 | \$15,041 | \$3,778 | \$7,003 | 12% | -53% | 85% |
| 12410 Emotional Disabilities; Emotional Disabilities; Full Time | \$47,920 | \$71,186 | \$86,280 | \$129,340 | 170% | 82% | 50% |
| 12610 Learning Disability | \$28,766 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 12710 Equal Opportunity At Risk | \$3,134 | \$3,527 | \$1,019 | \$7 | -100% | -100% | -99% |
| 12810 Special Education Preschool | \$38,500 | \$31,625 | \$23,375 | \$34,375 | -11% | 9% | 47% |
| 12900 Other Special Programs | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 14100 Summer School Programs; Elementary | \$0 | \$0 | \$0 | \$148 | N/A | N/A | N/A |
| 14300 Summer School Programs; High School | \$25,582 | \$21,962 | \$16,996 | \$7,388 | -71% | -66% | -57% |
| 16200 Preventive Remediation | \$22,426 | \$12,705 | \$82,318 | \$56,962 | 154% | 348% | -31% |
| 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha | \$154,185 | \$217,785 | \$174,501 | \$149,039 | -3% | -32% | -15% |
| 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat | \$65,585 | \$72,720 | \$75,738 | \$75,658 | 15% | 4% | 0% |
| 22110 Improvement of Instruction; Service Area Direction | \$1,763 | \$16,483 | \$0 | \$225 | -87% | -99% | N/A |
| 22120 Improvement of Instruction; Instruction and Curriculum Development | \$631 | \$18,473 | \$8,206 | \$42,053 | > 500% | 128% | 412% |
| 22130 Improvement of Instruction; Instructional Staff Training | \$13,494 | \$35,676 | \$0 | \$88,479 | > 500% | 148% | N/A |
| 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 22220 Library/Media Services; School Library | \$110,351 | \$128,984 | \$57,087 | \$73,187 | -34% | -43% | 28% |
| 22250 Library/Media Services; Computer Assisted Instruction Services | \$0 | \$0 | \$0 | \$86,204 | N/A | N/A | N/A |
| 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$47,831 | \$94,968 | \$170,278 | \$140,374 | 193% | 48% | -18% |
| 22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology | \$0 | \$0 | \$13,519 | \$0 | N/A | N/A | -100% |
| 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$0 | \$81,940 | \$11,677 | \$7,478 | N/A | -91% | -36% |
| 25525 Computers Purchased in Lieu of Textbooks | \$0 | \$0 | \$17,070 | \$1,404 | N/A | N/A | -92% |
| 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$469 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$80,699 | \$10,911 | \$83,695 | \$0 | -100% | -100% | -100% |
| 25570 Textbooks for Rent or Resale; Materials and Supplies | \$15,641 | \$15,692 | \$0 | \$0 | -100% | -100% | N/A |
| 26497 2007 Account Code - Teachers Retirement Fund | \$196,494 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Student Academic Achievement Total | \$3,833,540 | \$5,885,259 | \$5,499,133 | \$5,505,646 | 44% | -6% | 0% |
| Student Instructional Support | | | | | | | |
| 21220 Guidance Services; Counseling Services | \$104,324 | \$116,027 | \$141,193 | \$108,062 | 4% | -7% | -23% |
| 21320 Health Services; Medical Services | \$778 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 21340 Health Services; Nurse Services | \$31,621 | \$42,610 | \$43,649 | \$47,249 | 49% | 11% | 8% |
| 21390 Health Services; Other Health Services | \$127 | \$52 | \$0 | \$125 | -1% | 138% | N/A |
| 24100 Office of The Principal | \$413,255 | \$522,859 | \$675,229 | \$703,754 | 70% | 35% | 4% |
| Student Instructional Support Total | \$550,106 | \$681,549 | \$860,071 | \$859,190 | 56% | 26% | 0% |
| Overhead and Operational | | | | | | | |
| 23110 Board of Education; Service Area Direction | \$10,098 | \$10,967 | \$12,176 | \$11,970 | 19% | 9% | -2% |
| 23150 Board of Education; Legal Services | \$116 | \$2,750 | \$8,445 | \$2,750 | > 500% | 0% | -67% |
| 23160 Board of Education; Promotion Expenses | \$3,348 | \$3,231 | \$1,464 | \$4,118 | 23% | 27% | 181% |
| 23190 Board of Education; Other Governing Body Services | \$651 | \$0 | \$0 | \$0 | -100% | N/A | N/A |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Southwest Parke Com Sch Corp (6260)

| <u>Account</u> | <u>FY 2006</u> | <u>FY 2009</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|---|--------------------|--------------------|--------------------|--------------------|------------------------------|------------------------------|------------------------------------|
| 23210 Executive Administration; Office of The Superintendent | \$169,227 | \$145,531 | \$143,764 | \$168,317 | -1% | 16% | 17% |
| 25150 Fiscal Services; Payroll Services | \$0 | \$42,482 | \$42,038 | \$46,343 | N/A | 9% | 10% |
| 25160 Fiscal Services; Financial Accounting | \$0 | \$50,920 | \$56,660 | \$57,674 | N/A | 13% | 2% |
| 25191 Other Fiscal Services; Refund of Revenue | \$0 | \$6 | \$33,299 | \$0 | N/A | -100% | -100% |
| 25193 Other Fiscal Services; Printed Forms | \$689 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 25195 Other Fiscal Services; Bank Account Service Charge | \$87 | \$0 | \$2,129 | \$2,097 | > 500% | N/A | -2% |
| 25196 Other Fiscal Services; Cash Change | \$150 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 25199 Other Fiscal Services; Other | \$0 | \$3,518 | \$1,175 | \$1,175 | N/A | -67% | 0% |
| 25220 Purchasing, Warehousing, and Distribution Services; Purchasing | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 25300 Printing, Publishing, and Duplicating Services | \$2,215 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 25750 Personnel Services; Health Services | \$834 | \$140 | \$0 | \$0 | -100% | -100% | N/A |
| 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$827,399 | \$955,611 | \$831,643 | \$1,037,086 | 25% | 9% | 25% |
| 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$1,306 | \$1,542 | \$182 | \$15,643 | > 500% | > 500% | > 500% |
| 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$71,138 | \$87,684 | \$65,702 | \$63,555 | -11% | -28% | -3% |
| 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$832 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26499 2007 Account Code - Other | \$73,037 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$15,562 | \$4,259 | \$1,742 | \$18,931 | 22% | 345% | > 500% |
| 26600 Operation and Maintenance of Plant Services; Security Services | \$0 | \$0 | \$0 | \$4,127 | N/A | N/A | N/A |
| 26700 Operation and Maintenance of Plant Services; Insurance | \$58,837 | \$86,921 | \$93,250 | \$96,685 | 64% | 11% | 4% |
| 27010 Student Transportation; Service Area Direction | \$3,560 | \$5,850 | \$14,311 | \$16,501 | 364% | 182% | 15% |
| 27100 Student Transportation; Vehicle Operation | \$16,242 | \$162,880 | \$6,499 | \$3,150 | -81% | -98% | -52% |
| 27400 Student Transportation; Purchase of School Buses | \$43,040 | \$43,490 | \$0 | \$130,608 | 203% | 200% | N/A |
| 27700 Student Transportation; Contracted Transportation Services | \$451,377 | \$400,892 | \$612,884 | \$601,192 | 33% | 50% | -2% |
| 27900 Student Transportation; Other Student Transportation Services | \$16,670 | \$13,033 | \$6,604 | \$41,249 | 147% | 216% | > 500% |
| 31100 Food Services Operations; Service Area Direction | \$22,962 | \$97,796 | \$28,551 | \$31,065 | 35% | -68% | 9% |
| 31200 Food Services Operations; Food Preparation and Dispensing | \$113,827 | \$90,907 | \$169,870 | \$185,623 | 63% | 104% | 9% |
| 31400 Food Services Operations; Food Purchases | \$200,523 | \$209,876 | \$255,476 | \$247,055 | 23% | 18% | -3% |
| 31900 Other Food Services | \$21,585 | \$12,109 | \$61,225 | \$23,634 | 9% | 95% | -61% |
| Overhead and Operational Total | \$2,125,313 | \$2,432,397 | \$2,449,089 | \$2,810,548 | 32% | 16% | 15% |
| Nonoperational | | | | | | | |
| 33400 Athletic Coaches | \$66,773 | \$88,536 | \$72,270 | \$73,995 | 11% | -16% | 2% |
| 33500 Welfare Activities Services | \$144 | \$3,853 | \$8,085 | \$17,956 | > 500% | 366% | 122% |
| 33990 Other Community Services; Other | \$269 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 43000 Facilities Acquisition and Construction; Professional Services | \$7,600 | \$11,922 | \$10,318 | \$12,896 | 70% | 8% | 25% |
| 44000 Facilities Acquisition and Construction; Educational Specifications Development | \$1,956 | \$7,908 | \$4,676 | \$5,049 | 158% | -36% | 8% |
| 45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im | \$675,729 | \$59,865 | \$592,720 | \$376,616 | -44% | > 500% | -36% |
| 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$49,757 | \$35,669 | \$11,512 | \$7,413 | -85% | -79% | -36% |
| 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$7,212 | \$217,011 | \$68,355 | \$92,307 | > 500% | -57% | 35% |
| 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$0 | \$10,000 | \$0 | \$0 | N/A | -100% | N/A |
| 51100 Debt Services; Principal on Debt; Bonds | \$0 | \$0 | \$32,367 | \$33,687 | N/A | N/A | 4% |
| 52200 Debt Services; Interest on Debt; Temporary Loans | \$45,945 | \$45,952 | \$0 | \$0 | -100% | -100% | N/A |
| 52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Deb | \$0 | \$0 | \$1,725 | \$0 | N/A | N/A | -100% |
| 53100 Debt Services; Lease Rental; Buildings ; Principal | \$1,177,869 | \$1,006,000 | \$828,886 | \$968,000 | -18% | -4% | 17% |
| 54100 Veterans' Memorial Fund; Principal | \$19,558 | \$9,535 | \$0 | \$0 | -100% | -100% | N/A |
| 54200 Common School Fund; Principal | \$160,993 | \$49,547 | \$29,470 | \$14,759 | -91% | -70% | -50% |
| 59200 Other Debt Services Obligations; Bank Fee | \$0 | \$0 | \$750 | \$1,575 | N/A | N/A | 110% |
| Nonoperational Total | \$2,213,806 | \$1,545,798 | \$1,661,135 | \$1,604,255 | -28% | 4% | -3% |
| Prorated By Fund | | | | | | | |
| 26491 2007 Account Code - PERF | \$34,561 | \$0 | \$0 | \$0 | N/A | N/A | N/A |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Southwest Parke Com Sch Corp (6260)

| <u>Account</u> | <u>FY 2006</u> | <u>FY 2009</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|---|--------------------|----------------|----------------|----------------|------------------------------|------------------------------|------------------------------------|
| 26492 2007 Account Code - Social Security | \$352,819 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26494 2007 Account Code - Group Insurance | \$706,131 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26496 2007 Account Code - Unemployment Compensation | \$4,689 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Prorated By Fund Total | \$1,098,201 | \$0 | \$0 | \$0 | N/A | N/A | N/A |